

# CPA firm leaders report pandemic has led to cultural changes

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*Editor's note: This is the third in a three-part series about how CPA firms are adapting to changes brought on by the pandemic, new technology and the needs of their client base.*

The pandemic forced CPA firms to make many changes, in areas ranging from business strategy to staff policies. But along with the bottom-line concerns have come cultural changes, some of which are expected to last well beyond the pandemic's end.

## Communications

One example is communications: the pace, the tone and the information conveyed. Russell B. Shinsky, managing partner at Anchin, Block & Anchin LLP, noted that what needed to be communicated changed as the office closed. He said that while most staff members switched to remote work after the lockdowns, facilities staff—the firm's essential frontline workers—still needed to go in.

With no one else in the building, it was up to these staff members to maintain the technology, process client tax filings, open mail and packages, and scan those documents to the client-facing teams. What they were seeing and doing became a topic of great interest to the firm's professionals, since they could not be there themselves. Meanwhile, he said, leadership made it a specific point to communicate with the staff in the building, to let them know how much they were appreciated, which, in turn, reinforced how important it was for everyone else to stay home, even if they didn't want to.

"Things that never needed to be communicated now needed to be because no one was seeing it firsthand, no one knew what was going on," Shinsky said. "We had some people, early, who wanted to go right back to the office, whose home environments were not conducive to re-



lationships outside work, especially for people new to the firm. The pandemic, he said, has put a temporary hold on all of these things.

"A lot of these activities took away from work as just work," he said. "Are you playing in the game tonight? Going to the happy hour? To the workout event? The charity event? It treated things as not just working on this client, this audit, this tax return. It was more than work. It was a community. And this remote working, as much as we're efficient and getting work done and doing it well, it takes [away] from building deep friendships, which is very important to our culture.... It's hard to replicate that on Zoom."

Bennett said that Berdon tried at first to replicate that cultural experience, holding various Zoom events focused around team-building and connection. However, after soliciting survey feedback from their staff, managers decided that many employees had Zoom fatigue and preferred to opt out of online events in favor of logging off and taking a break from their computers and webcams.

Ronald G. Weiner, chairman and president of Perelson Weiner LLP, had a similar assessment, saying that remote work seems to create more distance. While it works well for certain things, social and cultural gatherings are not as good as personal contact.

"There is a difference of having a tactile sense of being there with someone, versus a Zoom call," Weiner said. "I think that a Zoom contact is a highly efficient means of communication, but it doesn't have the same touchy-feely element. That doesn't mean it's not a good thing; it just means it's a different tier of interaction."

## Relationships

Another big change has been in workers' relationships. While Shinsky said that the transition to remote work went very well at Anchin, he expressed concern about how people's relationships might change over the long term.

"What has weakened, inevitably, through the pandemic is relationships," he said, noting that his firm heavily emphasizes collaboration and a family atmosphere. "You don't see people every day, you don't grab a bite to eat with them, a cup of coffee with them. When you're primarily talking just business—and socialization goes a long way in retaining happy employees—in remote environments, you don't get all the opportunities for socialization.... That will be a real risk to long-term culture."

Fitzgerald expressed similar concerns regarding Berdon. He said that staff members at his firm are heavily involved in what he called extracurriculars, such as the firm's soccer team, softball team and workout group, as well as charity drives, volunteer work, and numerous trips and events. These activities, he said, help them build strong relation-

ships outside work, especially for people new to the firm. The pandemic, he said, has put a temporary hold on all of these things.

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Saran Johnson, the co-head of human resources for Marcum LLP, noted that remote work did have a positive effect on firm culture that she expects will last: the development of trust. Despite the initial skepticism of some, both in and out of man-

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agement, the fact that worst-case scenarios failed to play out improved the confidence that staff members had in each other and in the firm, as a whole.

"Post-pandemic, there is a renewed sense of trust from both sides," Johnson said. "Associates began to see an end in sight as the economy got closer to reopening, while witnessing firsthand Marcum's commitment to maintaining staff levels and enabling successful careers. Our leaders have demonstrated tremendous support for remote work and hybrid schedules, since our associates have been so efficient in the offsite environment. The pandemic certainly challenged our HR team and our firm leadership to think differently about how to sustain a thriving organization under exceedingly difficult circumstances, and Marcum's culture of transparency and flexibility enabled the firm to deliver."

## Work-life balance

Connected to these changes was also a renewed focus on work-life balance. While everyone interviewed said that balance was already important to their firms before the pandemic, many said that the virus emphasized its role in people's lives. Fitzgerald said that flexibility was key, noting that Berdon needed to be sensitive to the many struggles that staff members were having at home, particularly those who had small children.

"I'm 51 years old; the youngest of my three children is 16.... But if I was 33 with three kids under the age of 8 attending remote school, the pandemic would have been a much more stressful time, so you must have empathy for people in those situations," he said. "We obviously want people to get their work done, but we also understood they had family obligations, so we had to be flexible and our staff appreciated our approach and really performed well during this time."

Shinsky said that, for certain people at his firm, the work-life balance discussion actually shifted in the other direction: They wanted to get out of their houses. Though Anchin had been a single office for 98 years, he said that it recently opened a Long Is-



land office, which has proven to be a popular move.

"We wanted a place outside Manhattan where people could go and feel safe until things get better, while showing support of the Long Island business market, which is important to the firm" he said. "We have 15 to 20 people now using that office, and have room for more. We can't keep them away because they're... enjoying having that change of scenery and getting that separation. Everyone was complaining about commuting, but I talked to one partner who said commuting gave [him] that decompression."

But work-life balance does not necessarily entail a diminution in work expectations. Weiner was confident that staff and professionals understood that Perelson Weiner has always worked toward establishing reasonable expectations for work. Partners are expected to provide no fewer than 1,500 client service hours, and staff are expected to provide no fewer than 1,650 client service hours. Conversely, he said that they are strongly encouraged not to have more than 1,800 client service hours, as leadership be-

lieves that performance starts to suffer.

"Then, if they're going over, they risk not being in the thinking business as much as in the doing business," he said. "We think we get paid to think and execute."

## Appearance

During the era of remote work, many professionals became used to a decidedly more relaxed form of dress, such as sweat pants and T-shirts. No one expects that to continue, even among workers who remain in remote work mode. Shinsky noted that the dress code at Anchin was already fairly relaxed, requiring a suit only for client meetings, so he didn't anticipate the dress code going any more casual. In fact, he said, the firm is beginning to enforce dress codes once again, even for remote workers who are seeing clients.

"We're putting most of our staff on notice, saying... it's no longer going to be acceptable to a client paying hundreds of dollars an hour to see you wearing a T-shirt, and we're going to be starting to enforce that," he said. "The back-to-office thing has to start somewhere."

Weiner used similar language, saying that while he doesn't anticipate that everyone at Perelson will be dressing in a suit, dress shirt and tie all the time (though he said that he might), clients still expect a certain minimum standard.

"If you charge someone \$150 an hour for your time, don't you think you ought to look it?" he said.

While some might consider the return of a dress code less than ideal, Johnson said some people at Marcum have admitted that they're eager to get back to dressing nicely for work.

"I think many of our associates are longing to get back into the swing of things," she said. "Some will continue the relaxed look, but many that I've spoken with look forward to resuming 'dress for your day'—an HR policy encouraging associates to dress according to the needs of their day, with guidelines related to client meetings, for example."